

COMPTROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Budget Summary

Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Variance
Expenditures					
Personnel Costs**	\$5,013,998	\$4,268,231	\$5,015,852	\$4,994,617	(\$21,235)
Operation Costs	\$560,274	\$586,277	\$484,289	\$553,367	\$69,078
Debt & Depreciation	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Interdept. Charges***	(\$50,141)	(\$40,000)	(\$41,390)	(\$42,790)	(\$1,400)
Total Expenditures**	\$5,524,131	\$4,814,508	\$5,458,751	\$5,505,194	(\$46,443)
<i>Legacy Healthcare-Pension</i>	<i>\$1,132,864</i>	<i>\$1,169,667</i>	<i>\$1,495,614</i>	<i>\$1,709,411</i>	<i>\$213,797</i>
Revenues					
Direct Revenue	\$196,793	\$754,558	\$384,454	\$422,703	\$38,249
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$196,793	\$754,558	\$384,454	\$422,703	\$38,249
Tax Levy**	\$5,327,338	\$4,059,950	\$5,074,297	\$5,082,491	\$8,194
Personnel					
Full-Time Pos. (FTE)*	58.7	58.7	57.2	55.9	(1.3)
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime \$	\$0	\$9,488	\$0	\$0	\$0

*The 2017 Budget FTEs include Vacancy & Turnover (VANDT) & Overtime (OT). The 2015 Budget, 2015 Actual, and 2016 Budget FTEs are restated to reflect this change. Program Area tables include these changes as well.

**The 2017 Budget figures exclude Legacy Health and Pension benefits due to centralization of these costs in low-org 1951. The 2015 Budget, 2015 Actual, and 2016 Budget figures are restated to include this change. Program area tables also reflect this change.

***The 2017 Budget figures exclude most interdepartmental charges for elected departments. The 2015 Budget, 2015 Actual, and 2016 Budget figures are restated to include this change.

Department Mission: The Office of the Comptroller maintains Milwaukee County's accounting books, monitors and reports on budget versus actual fiscal results, prepares annual financial reports of the government and government agencies, and analyzes proposals for the use of County funds. The Office works to ensure that fiscal decisions are made based on sound financial information.

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Department Description: The Office of the Comptroller is made up of seven service areas:

1. Administration/Fiscal Analysis provides management of the Office, reviews fiscal notes and special studies.
2. Central Accounting prepares countywide monthly financial reports, publishes of the Comprehensive Annual Financial Report, and maintains various accounting systems.
3. Central Payables establishes countywide vendor payment procedures.
4. Central Capital issues debt and for monitors departmental capital programs financed with debt.
5. Central Payroll is responsible for countywide payroll procedures and payroll processing.
6. Audit Services audits the fiscal concerns of Milwaukee County, monitors the propriety of departmental record keeping throughout the County, audits agencies receiving County funds or providing services to the County, and maintains a hotline service to receive information regarding waste, fraud and abuse of Milwaukee County resources.
7. Research Services provides research and analysis, drafts resolutions and ordinances, and provides independent and nonpartisan research services for the County Board and the County Executive at their request.

Major Changes

The tax levy amount requested by the Comptroller shows an decrease in funding of \$46,443 due to adjustments to crosscharges, rates, healthcare and pension costs.

In the County Executive's 2017 Recommended Budget, administrative budgets for information technology and human resources alone increased by nearly \$4.0 million. Because programmatic budgets for County elected officials are loaded with these types of annual administrative cost increases for which elected officials are given no input on or opportunity to reduce, and in order to maintain maximum flexibility for the County Executive to administer the day-to-day administrative affairs of the County, it is the policy of the County Board to no longer charge County elected officials for services rendered by administrative departments. These charges shall be abated in the elected officials' budgets and the corresponding tax levy held in the charging department to ensure maximum flexibility to the County Executive's administrative departments.

Because many other municipalities, such as the City of Milwaukee, do not use crosscharges as a budgeting tool, the Office of the Comptroller is requested to review the financial policies of other municipalities and to provide a fiscal analysis of the impact of eliminating crosscharges countywide, and to recommend alternatives to crosscharges that still allow the County to capture maximum outside revenue in an equitable and efficient manner. The Comptroller shall report back with his findings no later than the May cycle so that any fiscal policy changes regarding crosscharging can be made in a timely fashion so as to be included in the 2018 recommended budget.

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Strategic Program Area 1: Administration

Service Provision: Mandated

Strategic Outcome: High-Quality, Responsive Services

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$689,264	\$628,247	\$704,782	\$603,854	(\$100,928)
Revenues	\$50,000	\$50,000	\$65,000	\$70,000	\$5,000
Tax Levy	\$639,264	\$578,247	\$639,782	\$533,854	(\$105,928)
FTE Positions	5.9	6.0	5.6	4.2	(1.4)

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Fiscal Updates provided to County Board & County Executive	N/A	N/A	Survey to be conducted	Survey to be conducted
Fiscal Notes on Labor Contracts completed	N/A	N/A	Survey to be conducted	Survey to be conducted
Provision of Five Year Forecast	N/A	N/A	Survey to be conducted	Survey to be conducted

Strategic Implementation:

Administration & Fiscal analysis manages and coordinates of the Office of the Comptroller. There are no major changes in 2017.

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Strategic Program Area 2: Central Accounting

Service Provision: **Mandated**

Strategic Outcome: **High Quality, Responsive Services**

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Produces the annual CAFR and single Audit Report	1	1	1
Maintains County's acct systems and Closes financial system on an annual basis	1	1	1

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$593,288	\$478,097	\$562,283	\$588,125	\$25,842
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$593,288	\$478,097	\$562,283	\$588,125	\$25,842
FTE Positions	6.9	7.0	6.6	6.7	0.1

How Well We Do It: Performance Measures				
Performance Measure	2015 Budget	2015 Actual	2016 Budget	2017 Budget
Unqualified Audit Opinions	1	1	1	1
CAFR submitted by State Deadline	1	1	1	1

Strategic Implementation :

Central Accounting provides timely and accurate preparation of countywide financial reports. There are no major changes in 2017.

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Strategic Program Area 3: Central Payables

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Pays County's Bills for Services and Commodities	\$172M	\$169M	\$169M
Implemented Payment Plus program	\$122,000	\$294,000	\$294,000
Processes Contractual Payments Within State and County Guidelines	N/A	N/A	N/A

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Percent change in use of payment plus program	N/A	N/A	5%	5%
County Payments processed within 10 days of completed invoice	N/A	N/A	85%	85%

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$683,265	\$656,372	\$655,227	\$681,560	\$26,333
Revenues	\$122,093	\$683,209	\$294,754	\$328,003	\$33,249
Tax Levy	\$561,172	(\$26,837)	\$360,473	\$353,557	(\$6,916)
FTE Positions	10.0	10.0	9.7	9.7	0

Strategic Implementation:

Accounts payable establishes countywide payment procedures. There are no major changes in 2017.

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Strategic Program Area 4: Central Capital

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Issues Debt	2	2	3
Monitors Capital Program	ongoing	ongoing	ongoing
Issues Carryover report	1	1	1
Works to maintain or improve Debt rating	3	3	3

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$260,718	\$259,897	\$264,061	\$279,485	\$15,424
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$260,718	\$259,897	\$264,061	\$279,485	\$15,424
FTE Positions	2	2	2	2	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Issuance of Carryover report	N/A	N/A	Issued by April 30	Issued by April 30
Issuance of debt	Meets State and Federal Guidelines	Meets State and Federal	Meets State and Federal Guidelines	Meets State and Federal Guidelines
Works to maintain or improve Debt rating				
Standard & Poor's	AA Stable	AA Stable	AA Stable	AA Stable
Moody's	Aa2 Stable	Aa2 Stable	Aa2 Stable	Aa2 Stable
Fitch	AA+ Stable	AA+ Stable	AA+ Stable	AA+ Stable

Strategic Implementation:

Central Capital monitors and creates County Board resolutions for issuing debt, as well as, monitors debt-financed departmental capital programs. There are no major changes in 2017.

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Strategic Program Area 5: Central Payroll

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Processes payroll	26	26	26
Issues W-2s	1	1	1
Maintains Payroll System	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$777,645	\$747,387	\$812,276	\$852,338	\$40,062
Revenues	\$24,700	\$21,350	\$24,700	\$24,700	\$0
Tax Levy	\$752,945	\$726,037	\$787,576	\$827,638	\$40,062
FTE Positions	12.0	12.0	11.7	11.7	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Payroll issues on a timely basis	N/A	N/A	In development	In development
Checks/payroll employee	N/A	N/A	In development	In development
Cost/payroll employee	N/A	N/A	In development	In development

Strategic Implementation:

Payroll provides countywide payroll processing. There are no major changes in 2017.

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Strategic Program Area 6: Audit Services

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Fraud Hotline Allegations Processed	65	70	70
Bank Reconciliations Performed	804	816	816

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$2,145,984	\$1,702,120	\$2,090,786	\$2,114,672	\$23,886
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$2,145,984	\$1,702,120	\$2,090,786	\$2,114,672	\$23,866
FTE Positions	17.9	16.0	17.5	17.6	0.1

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Percentage of audit recommendations or alternatives for operation or program improvements implemented by management	N/A	96%	90%	90%
Compliance with Generally Accepted Government Auditing Standards	Unqualified "clean" opinion for peer review period	Unqualified "clean" opinion for peer review period	Receive unqualified "clean" opinion from peer review	Receive unqualified "clean" opinion from peer review

Strategic Implementation:

Audit Services audits the fiscal concerns of Milwaukee County. There are no major changes in 2017.

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Strategic Program Area 7: Research Services

Service Provision: Discretionary

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2015 Actual	2016 Budget	2017 Budget
Produces research on behalf of the County Executive, County Board and other Elected Officials	N/A	N/A	N/A

How We Do It: Program Budget Summary					
Category	2015 Budget	2015 Actual	2016 Budget	2017 Budget	2017/2016 Var
Expenditures	\$373,967	\$342,388	\$369,336	\$385,160	\$15,824
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$373,967	\$342,388	\$369,336	\$385,160	\$15,824
FTE Positions	4	4	4	4	0

How Well We Do It: Performance Measures				
Performance Measure	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Research is held in high regard by stakeholders	N/A	N/A	Survey to be conducted	Survey to be conducted

Strategic Implementation:

Research Services analyzes and drafts resolutions and ordinances. There are no major changes in 2017.

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Comptroller Budgeted Positions				
Position Title	2016 Budget	2017 Budget	Variance	Explanation
Accountant	3	3	0	
Analyst Business Systems	1	1	0	
Analyst Financial	1	1	0	
Analyst Research	3	3	0	
Assistant Accounts Payable	5	5	0	
Assistant Audit	2	2	0	
Assistant Clerical	1	1	0	
Assistant Executive	1	1	0	
Associate Accountant	1	1	0	
Associate Auditor	3	1	(2)	Reclass to Auditor
Auditor	2	4	2	Reclass from Associate Auditor
Comptroller	1	1	0	
Coordinator Budget and Management	3	3	0	
Coordinator Payroll Systems	1	1	0	
Deputy Comptroller	1	1	0	
Deputy Director Audits	1	1	0	
Director Audits	1	1	0	
Director Research and Policy	1	1	0	
Lead Auditor	5	5	0	
Manager Accounting Comptroller	1	1	0	
Manager Accounts Payable	1	1	0	
Manager Audit	2	2	0	
Manager Audit Compliance	1	1	0	
Manager Audit Forensic	0	1	1	Reclass from Supervisor Audit Forensic
Manager Financial Capital Comptroller	1	1	0	
Manager Payroll	1	1	0	
Receptionist	1	1	0	
Secretary NR	1	0	(1)	Reclass to Sr. Assistant Executive
Specialist Payroll	9	9	0	
Sr. Accountant	1	1	0	
Sr. Assistant Clerical	1	1	0	
Sr. Assistant Executive	0	1	1	Reclass from Secretary NR

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Comptroller Budgeted Positions				
Position Title	2016 Budget	2017 Budget	Variance	Explanation
Supervisor Accounting	1	1	0	
Supervisor Accounts Payable	1	1	0	
Supervisor Audit Forensic	1	0	(1)	Reclass to Manager Audit Forensic
Supervisor Payroll	1	1	0	
Grand Total	61	61	0	